ACCT-628: FEDERAL INCOME TAX ACCOUNTING

Effective Term
Fall 2025

BOT Approval Date
11/09/2023

Discipline
ACCT - Accounting/Bookkeeping
Course Number
628

Course Title
Federal Income Tax Accounting

Short Title
Fed Income Tax Accting

Credit Status (CB 04)
D - Credit - Degree applicable

Units

Lecture Units
3.00

Total Units
3.00

Hours

Lecture Contact Hours
48-54
Out of Class Hours Lecture
96-108

Total Contact Hours
48 - 54

Total Out of Class Hours
96 - 108

Total Student Learning Hours
144 - 162

Distance Education
Yes

Distance Education

Distance Education Type
Both Fully Online and Hybrid Online

Fully Online Delivery Requirements:
a. Students must be notified via the college schedule of classes and the syllabus for the class if proctored tests are required for this course
b. Any planned face-to-face meetings, such as an orientation or study session, must be optional

c. The MSJC curriculum committee requires the use of accessible, asynchronous discussion as a component of every fully online course

Are you using publisher content?
Yes

Link to VPAT
https://www.cengagegroup.com/accessibility/vpat/

Attach VPAT
cengage-unlimited-student-dashboard-vpat-2018-09-828689.pdf

Regular Substantive Interaction
Instructor-to-student, student-to-student, and student-to-content contact shall be distributed in a manner that will ensure regular substantive interaction (RSI) is maintained not only weekly but also for the duration of the course. Instructor interactions should be equivalent in time, quality and consistency to the engagement students would receive in a face-to-face course—for example, through announcements, discussion participation, personalized feedback, video messages, or other instructional communications. Instructors are expected to be responsive to student inquiries within a 24-72 hour time frame excluding holidays. RSI will be maintained through a variety of methods: • Orientation - Students must be oriented to the online and face-to-face portions at the start of the course. • Announcements - Announcements using the course management system must be posted at least weekly to keep students current on course events, due dates, materials, etc. • Discussion Forums - Content-related discussion forums within the designated CMS will include appropriate instructor participation and will be initiated and maintained, with timely feedback provided. Instructors are required to monitor the discussions and related activities to provide guidance and direction. Open-ended discussion boards may be used to further learning and interaction. • MSJC Communication – Instructor will use MSJC-administered communication tools (such as email or the designated CMS communication tools) to regularly communicate with and provide ease of access to students. • Timely Feedback - Timely feedback on student work will be provided by the instructor, which may include comments and/or rubrics, within the Grades area of the designated CMS. • Scheduled Meetings – Hybrid and synchronous courses will meet at regularly scheduled times. ADA Compliance - All course interactions and content must be designed with accessibility in mind and meet ADA requirements.

Catalog Description
This course introduces the basic concepts of federal income taxation. Topics include history and objectives of the tax, along with the treatment of various types of entities, types of income, types of deductions and types of credits. Emphasis is on the individual as a taxpayer.

Requisites

Prerequisite(s)

Prerequisite(s) (must be taken before)
ACCT-124 (with a grade of C or better).

Codes

TOP Code (CB 03)
0502.10* - *Tax Studies

CIP Code
52.1601 - Taxation.

Repeatability Code
No

Grading Option
Letter grade OR P/NP

Learning Objectives

Learning Objectives

Learning Objective
1. Examine the history and objectives of the tax system, including issues related to racial and cultural diversity, equity, inclusion, accessibility, and potential inequities or bias as it pertains to Federal income tax, including tax law/code and IRS.
2. Relate who must file a return with the appropriate filing status, personal and dependency exemptions, and the standard deduction.
3. Decide on the taxability of various types of income, including, but not limited to, interest, dividends, alimony, prizes and awards, and annuities.
4. Consider the tax effects of various business income and expenses, including, but not limited to, rental income and expenses, passive loss limitations, bad debts, retirement accounts, travel and transportation, and meals and entertainment expenses.
5. Compare and contrast various itemized deductions, including medical expenses, taxes, interest, and contributions.
6. Analyze various income tax credits, including, but not limited to, child tax credit, earned income credit, education credits, and the child and dependent care credit.
7. Examine the various aspects of capital gains and losses such as holding period, calculation of gain or loss, and netting the gains and losses.
8. Compare and contrast individual taxation to that of other entities, including partnerships and corporations.
9. Differentiate and assess the various processes and procedures for Federal income tax planning and tax administration, including objectives, resources, compliance, and penalties.
10. Prepare the Federal individual income tax return.

Learning Outcome Information

Course Learning Outcomes

Learning Outcome
1. Students will demonstrate the ability to determine the correct filing status of a taxpayer.
2. Students will demonstrate the ability to determine the taxability of various types of income.
3. Students will consider issues of racial and cultural diversity, equity, inclusion, accessibility, and potential inequities or bias as it pertains to tax law.

Program Learning Outcomes

Learning Outcome
1. Students will analyze data to determine relevant information needed to produce reports, visual presentation and other business documents
2. Students will communicate effectively through appropriate modes of communication (listening, speaking, reading writing) as they pertain to the business environment with emphasis on the use of computer technology.
3. Students will identify and solve business problems, assess results, and determine alternative courses of action.

Institutional Learning Outcomes

Communication: The student will effectively express and exchange ideas through listening, speaking, reading, writing, visual works, and other modes of interpersonal expression.
Critical Thinking: The student will analyze problems, gather and synthesize relevant information, evaluate ideas, information, and evaluate alternative points of view to create, innovate and implement effective solutions.
Information and Technology Literacy: The student will access, interpret, evaluate, and apply relevant information sources and digital media effectively, and in an ethical and legal manner.
Civic
Personal
and Professional Responsibility

Content

Course Lecture Content

1. The Individual Income Tax Return
    a. Tax law history and objectives of the tax system
        i. Diversity, equity and inclusion in Federal tax code/law
        ii. Tax law and racial justice
    b. Reporting and taxable entities
    c. Form 1040 - Federal individual tax return
    d. Tax formula for individuals
    e. Who must file
    f. Filing status and tax computation
    g. Qualifying dependents
    h. The standard deduction
    i. A brief overview of capital gains and losses
    j. Tax and the Internet
    k. Electronic filing (E-Filing)
2. Gross Income and Exclusions
    a. The nature of gross income
    b. Salaries and wages
        i. Employee vs. independent contractor
        ii. Inequities or biases in the classification
    c. Accident and health insurance
    d. Meals and lodging
    e. Employee fringe benefits
        i. Taxability of employee fringe benefits that support diversity, equity and inclusion.
        ii. Dependent care assistance programs
        iii. Education assistance plans and tuition reduction
        iv. No-additional-cost services and qualified employee discounts
        v. Working condition fringe benefits
        vi. Other fringe benefits and eligibility
    f. Prizes and awards
    g. Annuities
    h. Life insurance
    i. Interest income
    j. Dividend income
    k. Gifts and inheritances
    l. Scholarships
    m. Alimony and child support
    n. Educational incentives
    o. Unemployment compensation
    p. Social security benefits
    q. Community property
    r. Forgiveness of debt income
3. Business Income and Expenses
    a. Schedule C
    b. Inventories
    c. Transportation
    d. Travel expenses
    e. Meals and entertainment
    f. Educational expenses
    g. Dues, subscriptions, and publications
    h. Special clothing and uniforms
    i. Business gifts
    j. Bad debts

k. Office in the home
l. Hobby losses

4. Additional Income and the Qualified Business Income Deduction
    a. What is a capital asset?
    b. Holding period
    c. Calculation of gain or loss
    d. Net capital gains
    e. Net capital losses
    f. Sale of personal residence
    g. Rental income and expenses
    h. Passive loss limitations
    i. Net operating losses
    j. Self-employment tax
    k. Qualified business income (QBI) deduction
5. Deductions For and From AGI
    a. Health savings accounts
    b. Self-employed health insurance deduction
    c. Individual retirement accounts
    d. Small business and self-employed retirement plans
    e. Other for AGI deductions
    f. Medical expenses
    g. Taxes
    h. Interest
    i. Charitable contributions
    j. Other itemized deductions
6. Accounting Periods and Other Taxes
    a. Accounting periods
    b. Accounting methods
    c. Related parties (Section 267)
    d. Unearned income of minor children and certain students
    e. Individual alternative minimum tax (AMT)
    f. Nanny tax
    g. Special taxes for high-income taxpayers
    h. Special taxpayer situations
7. Tax Credits
    a. Child tax credit
    b. Earned income credit
    c. Child and dependent care credit
    d. Affordable care act
    e. Education tax credits
    f. Foreign exclusion and tax credit
    g. Adoption expenses
    h. Other credits
8. Depreciation and Sale of Business Property
    a. Capitalization and depreciation
    b. Modified accelerated cost recovery system (MACRS) and bonus depreciation
    c. Election to expense (Section 179)
    d. Listed property
    e. Limitation on depreciation of luxury automobiles
    f. Intangibles
    g. Section 1231 gains and losses
    h. Depreciation recapture
    i. Business casualty gains and losses
    j. Installment sales

   k. Like-kind exchanges
   l. Involuntary conversions
9. Employment Taxes, Estimated Payments, and Retirement Plans
   a. Withholding methods
   b. FICA tax
   c. Estimated payments
   d. Federal tax deposit system
   e. Employer reporting requirements
   f. FUTA tax
   g. Qualified retirement plans
   h. Rollovers
10. Partnership Taxation
   a. Nature of partnership taxation
   b. Partnership formation
   c. Partnership income reporting
      i. Guaranteed payments
      ii. Self-employment income for partners
   d. Current distributions
   e. Tax years
   f. Transactions between partners and the partnership
   g. Qualified business income deduction for partners
   h. At-risk rule
   i. Limited liability companies
11. Corporate Income Tax
   a. Corporate tax rates
   b. corporate gains and losses
   c. Special deductions and limitations
   d. Schedule M-1
   e. Filing requirements and estimated tax
   f. S Corporations
   g. Corporate formation
   h. Corporate accumulations
12. Tax Administration and Tax planning
   a. Internal Revenue Service (IRS)
      i. Programs offered by IRS or U.S. Tax Court to increase diversity, equity and inclusion (DEI)
   b. Audit process
   c. Interest and penalties
   d. Statue of limitations
   e. Preparers, proof, and privilege
      i. Tax practitioners
         1. Tax return preparer credentials and qualifications
         2. Underrepresented groups in tax practice
         3. Increase diversity of tax practice
      ii. Preparer Penalties
      iii. Burden of proof
      iv. Tax confidentiality privilege
   f. Taxpayer Bill of Rights
      i. Diversity, equity, and inclusion to better serve taxpayers
   g. Protecting Taxpayers Civil Rights
      i. Assisted programs
      ii. Assistive technology
         1. Accessible forms and publications
   h. Tax planning

Methods of Instruction

Method

Discussion

Integration

Discussions as a class, or in smaller groups will be used to encourage students to exchange ideas, findings, and comprehension of course material in a learning environment where students feel safe and respected for expressing differing views. For example, students will be able to discuss issues related to racial and cultural diversity, inclusion, accessibility, and potential inequities or bias as it pertains to Federal income tax law/code and IRS. Through discussion, students will examine how tax code, specific tax provisions, and the way tax is administered and enforced impact marginalized and underrepresented groups. Additionally, discussion will provide opportunities to exchange ideas on how the Federal tax code can be administered in more equitable ways. The instructor will participate in the small group or class discussions and respond to student questions as needed.

DE Adaptations for MOI

The DE adaptation will take place using the available CMS tools. For instance, asynchronous discussions can be done using the discussion boards in the CMS and synchronous discussions can be done via accessible video conferencing tools. Instructor will make comments to further the discussion or make corrections and/or post a summary of the interactions. This will provide the opportunity to infuse the instructor's perspective to the discussions and facilitate student learning. All online discussions will meet accessibility standards.

Method

Lecture

Integration

Lecture will be used to cover fundamental tax topics and concepts. For example, lecture topics can include the taxability of various types of income, including, but not limited to, interest, dividends, alimony, prizes and awards, and annuities. Lecture will also be used to differentiate and assess the various processes and procedures for Federal income tax planning and tax administration, including objectives, resources, compliance, and penalties. Additionally, activities will be used to explore and discuss tax return preparer credentials and qualifications, including how to increase the diversity of tax practice.

DE Adaptations for MOI

Online lectures will consist of accessible instructor-prepared materials including captioned lecture videos, text-based lectures, adapted PowerPoint presentations, and links to web pages, delivered through CMS, which deal with fundamental tax topics and concepts. Lectures may also incorporate supplemental materials available through MSJC Library or other online resources. All lecture materials and delivery methods will meet accessibility requirements.

Method

Activity

Integration

Activities will be used to cover how the Federal income tax code/law applies to data, scenarios, and other sources of information. These may include, but are not limited to, various forms of income, expenses, itemized deductions, tax credits, and the filing status of a taxpayer. Additionally, activities will be used to explore and discuss tax return preparer credentials and qualifications, including how to increase diversity of tax practice.

DE Adaptations for MOI

The available CMS learning tools will be used to deliver activities. For example, activities will be completed using the discussion boards in the CMS. Activities can also be delivered by providing links to online resources, sharing recorded video or slide presentations. All material will meet accessibility requirements. Instructor feedback can be posted in the gradebook comments and/or in the discussions within a timely manner.

Method

Projects

Integration

Projects will be used to explore, discuss and process taxable transactions from the initial sources to preparation of a Federal individual income tax return. Additionally, projects will be used to consider the tax effects of various business income and expenses, including, but not limited to, rental income and expenses, passive loss limitations, bad debts, retirement accounts, travel and transportation, and meals and entertainment expenses.

DE Adaptations for MOI

Projects will be assigned and submitted through the course management system (CMS). Instructions for completing and submitting the individual and/or group project will be posted in the assignment or group discussion area in the CMS. Finished projects will be posted within the group discussion area in the CMS, or presented via other conference tools. Grading and feedback will be provided based on the instructor's grading feedback policy via the available CMS grade book tools. Additionally, the instructor will provide detailed comments on the student's work and suggestions for improvement. All materials and delivery methods used will meet accessibility requirements.

Methods of Evaluation

Method

Papers

Integration

Papers and reports will be used to measure competencies covered in course objectives. A sample topic could include critically identifying, interpreting and evaluating tax system for inherent issues racial and cultural diversity, inclusion, accessibility, and potential inequities or bias as it pertains to Federal income tax law/code and IRS. Papers will also be used to address how the tax code, specific tax provisions, and the way tax is administered and enforced impact marginalized and underrepresented groups. Additionally, papers will provide the opportunity to express differing views on how the Federal tax code can be administered in more equitable ways. Papers and reports will be evaluated based on the student's ability to incorporate information from the course material, written composition and support for findings.

DE Adaptations for MOE

For the DE adaptation, students will be instructed to submit paper and report assignments using the available CMS assignment tools. Grading and feedback will be provided based on the instructor's grading feedback policy via the available CMS grade book tools. Additionally, the instructor will provide detailed comments on the student's work and suggestions for improvement. All materials used will meet accessibility requirements.

Method

Homework

Integration

Homework exercises will be used to determine the students' competencies in applying chapter and course objectives. For example, students will analyze and determine the taxability of various types of income, including, but not limited to, interest, dividends, alimony, prizes and awards, and annuities. Also, homework will be used to assess and measure understanding of various processes and procedures for Federal income tax planning and tax administration, including objectives, resources, compliance, and penalties. The homework exercises will be evaluated on accuracy of solutions, demonstrated proficiency in problem solving and knowledge of subject matter, including appropriate use of content and terminology.

DE Adaptations for MOE

For the DE adaptation, homework exercises will be done through the available CMS tools. Homework will be assigned, submitted, and graded through the course management system (CMS). For example, a link to a third-party publisher's content may be provided or the entire assignment can be embedded on the CMS. Grading and feedback will be provided based on the instructor's grading feedback policy via the available CMS grade book tools. All materials used will meet accessibility requirements.

Method

Exams/Tests

Integration

Exams will be used to assess and measure understanding of how Federal income tax code/law applies to data, scenarios and other sources of information. Examples may include, but not limited to, various forms of income, expenses, itemized deductions, tax credits, and the filing status of a taxpayer. Additionally, exams will be used to assess and measure understanding of tax preparer credential and qualification requirements. Exams/tests will include multiple types of assessments, including multiple-choice, short-answer and/or essay questions. Exams will be evaluated on accuracy of solutions, demonstrated proficiency in problem solving and knowledge of subject matter, including appropriate use of content and terminology.

DE Adaptations for MOE

Exams will be assigned, submitted, and graded through the CMS. For example, a link to a third-party publisher's content may be provided or the entire exam can be embedded on the CMS. Grading and feedback will be provided based on the instructor's grading feedback policy via the available CMS grade book tools. For auto-graded questions (ex: multiple choice questions), immediate feedback can be provided to students to reinforce learning through the CMS testing tools.

Method

Projects

Integration

Projects will be used to determine and measure competencies in processing taxable transactions from initial sources to preparation of a Federal individual income tax return in accordance with course objectives. Additionally, projects will be used to measure understanding of the tax effects of various business income and expenses, including, but not limited to, rental income and expenses, passive loss limitations, bad debts, retirement accounts, travel and transportation, and meals and entertainment expenses. Projects will be evaluated based on accuracy of solutions, demonstrated proficiency in problem solving and knowledge of subject matter, including appropriate use of content and terminology.

DE Adaptations for MOE

Projects will be used to determine and measure competencies in processing taxable transactions from initial sources to preparation of a Federal individual income tax return in accordance with course objectives. Additionally, projects will be used to measure understanding of the tax effects of various business income and expenses, including, but not limited to, rental income and expenses, passive loss limitations, bad debts, retirement accounts, travel and transportation, and meals and entertainment expenses. Projects will be evaluated based on accuracy of solutions, demonstrated proficiency in problem solving and knowledge of subject matter, including appropriate use of content and terminology. Students will be instructed to submit projects using available CMS assignment tools. Grading and feedback will be provided based on the instructor's grading feedback policy via the available CMS grade book tools.

Assignments

Assignment Type

Other

In-class and/or outside of class

Outside of class

Formative or Summative

Summative

Assignment

Solve the comprehensive problem in your textbook that requires you to apply tax code/law to various sources of information to prepare a Federal individual income tax return. The sources may include but are not limited to, various forms of income, expenses, itemized deductions, and tax credits. You will also have to determine the appropriate filing status of the taxpayer. Additionally, you will have to consider and determine the tax effects of various business income and expenses, including, but not limited to, rental income and expenses, passive loss limitations, bad debts, retirement accounts, travel and transportation, and meals and entertainment expenses. Determine appropriate Form 1040 line item, and/or schedule recording. This assignment will demonstrate your understanding and proficiency in problem-solving and knowledge of subject matter, including appropriate use of content and terminology. This assignment will be evaluated based on the rubric developed by the instructor, which includes accuracy of the calculations and information, completeness, and supporting data provided. You will receive detailed feedback and suggestions for improvement.

How assignment will be adapted in online format

The comprehensive problem will be submitted through a link in course management system (CMS). When completed, backup your file and export to Excel the applicable reports that summarize the transactions recorded for the project. Submit those reports using the link in the CMS. This assignment will be evaluated on the rubric developed by the instructor which includes accuracy of the calculations and information, completeness, and supporting data provided. You will receive detailed feedback and suggestions for improvement in the CMS grading tools.

Assignment Type

Writing

In-class and/or outside of class

In-class
Outside of class

Formative or Summative

Summative

Assignment

You can work individually or with a partner to research and critically identify, interpret, and evaluate issues related to racial and cultural diversity, inclusion, accessibility, and potential inequities or bias as it pertains to Federal income tax law/code and IRS. Examine how tax code, specific tax provisions, and the way tax is administered and enforced impact marginalized and underrepresented groups. Consider how the Federal tax code can be administered in more equitable ways. Summarize your findings in a written report. This paper will be evaluated on a rubric developed by the instructor including, your ability to incorporate information from course material, written composition, and support for your findings and conclusions.

How assignment will be adapted in online format

The paper will be submitted through the course management system, along with any supporting documentation and files. Students are encouraged to contact instructor before, during and/or after the completion of the paper for individual guidance and feedback. Grading and feedback will be provided based on the instructor's grading feedback policy via the available CMS grade book tools. Students will receive detailed feedback and suggestions for improvement in the CMS grading tools.

Assignment Type

Reading

In-class and/or outside of class

In-class

Formative or Summative

Formative

Assignment

Read the section of the text on the IRS tax administration process and procedures. You may also visit the IRS website to support and expand your research. Tax administration consists of various processes and procedures, including the Taxpayer Bill of Rights, audit process, statute of limitations, tax preparer compliance, penalties, and programs. Focus your exploration on one or two areas of interest to you. Summarize your findings, including suggestions for improvement. How can the tax administration better serve taxpayers and/or be enforced in more equitable ways? In class be prepared to share your findings in a small group setting. Then be prepared to share your group findings with the class. This assignment will be evaluated on a rubric developed by the instructor including your ability to incorporate information from course material, written composition and support for your findings and conclusions. Students will receive detailed feedback and suggestions for improvement.

How assignment will be adapted in online format

Small group-discussion will take place within the CMS discussion board. Be prepared to share your findings and thoughts. This assignment will be evaluated on a rubric developed by the instructor including your ability to incorporate information from course material, written composition and support for your findings and conclusions. Grading and feedback will be provided based on the instructor's grading feedback policy via the available CMS grade book tools. Students will receive detailed feedback and suggestions for improvement in the CMS grading tools.

Course Materials

Textbooks

Whittenburg/Altus-Buller/Gill (2023). Income Tax Fundamentals 41st Edition Cengage Learning. ISBN: 9780357719527

Class Size Information

Class Size

35

Class Size Category

B - Facilitated learning 35

Diversity and Inclusion

Explain how diversity and inclusion(e.g., gender, culture/race, sexuality, etc.) is infused into the course.

Diversity and inclusion are infused throughout the course to create opportunities for students to develop new skills while acknowledging and honoring their existing knowledge base. For example:

• Learning objectives includes examining the history and objectives of the tax system, including issues related to racial/cultural diversity, equity, inclusion, accessibility, and potential inequities and bias as it pertains to Federal income tax, including tax law/code and IRS.
• Course learning outcomes includes an assessment for the above learning objective example.
• Course content moves the studying of Federal income tax beyond "the preparation of a return" by incorporating the impact of diversity, inclusion and equity have on the Federal income tax system and processes.
• Instruction includes discussion that incorporates a learning environment that allows all students to feel safe expressing their views and being respected as individuals and members of a group while discussing differing views on issues related to racial and cultural diversity, inclusion, accessibility and potential inequities or bias as it pertains to Federal income tax law/code and IRS.
• Assignments area includes an assignment providing an opportunity for students to research issues related to racial and cultural diversity, inclusion, accessibility and potential inequities or bias as it pertains to Federal income tax law/code and IRS. Furthermore, a focal point of the assignment is to conder how the Federal tax code can be administered in more equitable ways to better serve marginalized and underrepresented groups.

Describe how assignments, instruction, evaluation, course content, and interactions are contextualized for diverse learners promoting an equitable course.

Through a variety of teaching methods and materials, the course has been contextualized for diverse learners promoting an equitable course. For example:

• Assignments have been made more equitable by infusing flexibility and variety. For example, students have the flexibility to research which marginalized and underrepresented group has/is impacted by how tax is administered and enforced. Students have the flexibility to select a group that interests them the most, or can relate to. Flexibility and variety allow students to show what they have learned regardless of their academic strengths, background or familiarity with a particular assignment type. The greater diversity of content promotes an equitable course. Additionally, this assignment can be worked on with a partner. Teamwork infuses diversity of ideas and promotes an equitable course.
• Course content has been designed with equity in mind to ensure that all students have optimal conditions and opportunities to demonstrate their learning. First, content will be delivered in a variety of methods, including, but not limited to, class or small group discussions, lecture, and audio-visual materials. Additionally, the content will include videos, blogs, slide presentations, accessible and downloadable PDFs, and a variety of websites that feature real-life examples reflecting diverse viewpoints and backgrounds. Infusing variety promotes an equitable course by allowing students to work with their unique scheduling, technological, and personal needs, breaking barriers to access. Furthermore, course content will facilitate and promote an equitable course for diverse leaners by allowing students to demonstrate and share their learning to the class or in small group settings. For example, students will explore and reflect on how IRS tax code, specific tax provisions and the way tax is administered and enforced impact underrepresented groups. Students will share their findings and own interpretations of the impact taxes have on marginalized groups.
• Evaluation methods in the course are designed to promote equity by incorporating variety in the types of assessments. For example, papers describing the inherent diversity, equity, inclusion, and accessibility issues in the Federal tax law/code will be evaluated based on the student's ability to incorporate information from the course material, allowing students to show what they have learned regardless of their academic strengths, background, or familiarity with a particular assignment type. Exams/tests will include multiple types of assessments, including multiple-choice, short-answer, and/or essay questions to facilitate evaluation of diverse learners. Exams/tests will measure student understanding of how Federal income tax code/law applies to data, scenarios

and other sources of information, including various forms of income, expenses, itemized deductions, tax credits, and filing status of a taxpayer.

Interactions

Explain how the course will incorporate student-to-student interaction.

Student-to-student interactions will take place during in-class discussions and before and after class. In addition, online courses during asynchronous discussions and a separate discussion area in the CMS will be assigned for student interactions only and monitored by the instructor. For example, in a face-to-face classroom, students will be placed in groups and asked to explore issues related to racial and cultural diversity, inclusion, accessibility, and potential inequities or bias as it pertains to Federal income tax law/code and IRS. Then, each group will report to the class their group's findings. The same discussion question will be given to small groups pre-arranged by the instructor in an online course, and conclusions will be delivered in an entire class discussion posting. Individuals will have the opportunity to comment and create a student-to-student dialog in the small group and whole-class discussion activities.

Explain how the course will incorporate instructor-to-student interaction.

Instructor-to-student interactions will occur in person or virtually using available CMS tools to promote student learning and satisfaction. First, the instructor will send a pre-course announcement letter to students so that they feel welcomed to the class and learn a little more about the objectives of this Federal income tax accounting course. The goal of the pre-course announcement is to set an inviting and collaborative tone for future interactions. The instructor will send frequent announcements to offer instruction, comfort, and encouragement. In-class announcements or available CMS tools will be used by the instructor to consistently communicate with students, keep them abreast of new developments in the course and/or the tax profession, and summarize key concepts of previous lectures. The instructor will participate in discussion forums and respond to students' threads, as needed. The level of interaction will be dictated by the content and students' needs. The instructor will provide timely and constructive and personalized feedback on assignments, such as on the written report on inclusion, diversity, equity and, accessibility issues related to Federal income tax law/code and IRS. Online or telephone student hours and one-on-one mentoring for individual learners who desire extra support will be provided in order for them to understand critical content, such as the taxability of various types of income and expenses, filing status, and tax planning strategies. In the classroom, high-impact strategies for active learning will be incorporated into instructor-to-student interactions. For example, the instructor will use discussions to interact with students asking them to discuss their findings on the IRS tax administration process and procedures. The instructor will also clarify concepts, pose questions, and/or encourage students to make connections between course concepts and their application to a real-life Federal income tax return.

Explain how the course will incorporate student-to-content interaction.

Student-to-content interactions will occur through active learning activities and strategies that promote students' active participation in knowledge construction processes. Active learning activities will include but are not limited to, hands-on activities, discussion assignments, problem-solving tasks, information gathering and synthesis, and question generation. For example, students may be given an assignment of exploring how tax code, specific tax provisions, and the way tax is administered and enforced impact marginalized and underrepresented groups, conflict within a team derived from two team members interpretation of the findings would provide an opportunity to resolve the differences through additional content gathering and more active participation by the students.

Explain how the course will incorporate student-to-self interaction (metacognitive).

Student-to-self interactions will take place in both formative and summative assignments. Additionally, students will be asked to complete a contemplative activity or discussion related topic regarding Federal income tax. For instance, students will be given opportunities to contemplate how the Federal tax code can be administered in more equitable ways to better serve marginalized and underrepresented groups. Taking time to sit back and think about the material you are learning and how it might affect one's profession, tax return preparation, is self-reflective and conducive to personal and professional growth.

Key: 29